

UNITED STATES DISTRICT COURT
DISTRICT OF MASSACHUSETTS

STERLING ENGINEERING CORPORATION,)	
Plaintiff)	
)	Civil Action No. 03-30306-KPN
v.)	
)	<u>CORPORATE</u>
PIONEER MANAGEMENT SYSTEMS, INC.,)	<u>DISCLOSURE STATEMENT</u>
Defendant/Third-Party Plaintiff)	<u>OF STANDARD SECURITY</u>
)	<u>LIFE INSURANCE</u>
v.)	<u>COMPANY OF NEW YORK</u>
)	
STANDARD SECURITY LIFE)	
INSURANCE COMPANY OF NEW YORK and)	
MARLTON RISK MANAGEMENT, INC.)	
Third-Party Defendants)	

Defendant Standard Security Life Insurance Company of New York ("Standard Security") hereby certifies, pursuant to Rule 7 of the applicable Civil Rules, that it is a wholly owned subsidiary of Madison National Life Insurance Company, which is a wholly-owned subsidiary of Independence Capital Corp., which is a wholly-owned subsidiary of Independence Holding Company, a publicly traded company, which is a subsidiary of SIC Securities Corp., which is a wholly-owned subsidiary of GHC Corp., which is a wholly-owned subsidiary of Geneve Corporation, which is a wholly-owned subsidiary of Geneve Holdings, Inc.

Dated: New York, New York
April 27, 2004

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Security Life Insurance Company of New York and
Voorhees Risk Management, LLC d/b/a Marlton
Risk Group, Inc. i/s/h/a as "Marlton Risk
Management, Inc."

-and-

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